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was trying to think of an analogy in "real life", but it's where these rebates and so forth are earned in these funds for...for...I have the details on reasons those are earned. The Pharmacy Rebate Program is where prescription drugs are approved for use and the contracts say that we get them as cheap as they can possibly be gotten, that's the agreement. Well, at the end of the year or at the end of the quarter those are tallied up, and if we...if there's a rebate due because we didn't get them at the lowest possible price, then that money comes back. All occurs well and good those first two quarters, but if the third and fourth quarters...in other words, if it makes sense that the first two quarters should go back into that fund, those rebates, then why doesn't it make sense that the third and fourth quarters should go back into that Cash Fund also, rather than being carried forward and end up in the General Fund. So this is an attempt to put all of those refunds, all of those rebates into this cash fund. And I really believe it does improve the accountability rather than lessen it.

SENATOR DW. PEDERSEN: Thank you, Senator Wehrbein. Senator Beutler.

SENATOR BEUTLER: Senator Wehrbein, let me...let me just explore a couple of the questions with you so I can get a better sense of...of the whys and wherefores here. With respect...

SENATOR DW. PEDERSEN: Senator Wehrbein, would you respond, please?

SENATOR WEHRBEIN: Yes.

SENATOR BEUTLER: With respect to refunds, generally, the general rule is that the refunds are credited to the unappropriated surplus account of the fund from which the disbursement was originally made.

SENATOR WEHRBEIN: Yes.

SENATOR BEUTLER: If that's a good accounting principle, why, with regard to a particular type of expenditure, that is Medicaid refunds and the other two listed here, or the